

TABLE A-30
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS VALUATION
 AS OF JANUARY 1, 1994
 (Numbers may not add due to rounding)

GROUP: URBAN

	<u>Lives</u>	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/93</u>				
Accumulated Postretirement Benefit Obligation (APBO)				
Retirees	5	(\$182,636)	\$0	(\$182,636)
Actives Fully Eligible to Retire	2	(4,332)	0	(4,332)
All Others	65	(21,024)	0	(21,024)
Total APBO		(\$207,992)	\$0	(\$207,992)
Plan Assets at Fair Value		0	0	0
Funded Status		(\$207,992)	\$0	(\$207,992)
Unrecognized Transition Obligation		26,843	0	26,843
Unrecognized Net Prior Service Cost		0	0	0
Unrecognized Net (Gain)/Loss		6,315	0	6,315
Unrecognized Special Termination Benefit		0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost		(\$174,834)	\$0	(\$174,834)
<u>Periodic Postretirement Benefit cost for 1994</u>				
Service Cost		\$1,474	\$0	\$1,474
Interest Cost		14,191	0	14,191
Amortization of:				
Transition Obligation		1,413	0	1,413
Prior Service Cost		0	0	0
Gains and Losses		0	0	0
Total Net Periodic Expense		\$17,077	\$0	\$17,077
<u>Projected Pay-As-You-Go Cost</u>		\$24,956	\$0	\$24,956

Notes: 1. Discount rate equals 7.25% per annum.

TABLE A-31
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS VALUATION
 AS OF JANUARY 1, 1994
 (Numbers may not add due to rounding)

GROUP: VIROQUA

	<u>Lives</u>	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/93</u>				
Accumulated Postretirement Benefit Obligation (APBO)				
Retirees	19	(\$515,576)	\$0	(\$515,576)
Actives Fully Eligible to Retire	0	0	0	0
All Others	9	(65,673)	0	(65,673)
Total APBO		(\$581,249)	\$0	(\$581,249)
Plan Assets at Fair Value		0	0	0
Funded Status		(\$581,249)	\$0	(\$581,249)
Unrecognized Transition Obligation		472,578	0	472,578
Unrecognized Net Prior Service Cost		26,439	0	26,439
Unrecognized Net (Gain)/Loss		(37,437)	0	(37,437)
Unrecognized Special Termination Benefit		0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost		(\$119,669)	\$0	(\$119,669)
<u>Periodic Postretirement Benefit cost for 1994</u>				
Service Cost		\$0	\$0	\$0
Interest Cost		40,821	0	40,821
Amortization of:				
Transition Obligation		24,873	0	24,873
Prior Service Cost		1,728	0	1,728
Gains and Losses		0	0	0
Total Net Periodic Expense		\$67,421	\$0	\$67,421
<u>Projected Pay-As-You-Go Cost</u>		\$37,063	\$0	\$37,063

- Notes:
1. Discount rate equals 7.25% per annum.
 2. Prior service cost is amortized over 15.9 years from 1/1/94.

TABLE A-32
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS VALUATION
 AS OF JANUARY 1, 1994
 (Numbers may not add due to rounding)

GROUP: VISTA – IOWA

	<u>Lives</u>	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/93</u>				
Accumulated Postretirement Benefit Obligation (APBO)				
Retirees	76	(\$3,400,614)	(\$707,517)	(\$4,108,131)
Actives Fully Eligible to Retire	30	(1,471,367)	(123,622)	(1,594,989)
All Others	88	(1,786,275)	(105,976)	(1,892,251)
Total APBO		(\$6,658,257)	(\$937,115)	(\$7,595,372)
Plan Assets at Fair Value		0	0	0
Funded Status		(\$6,658,257)	(\$937,115)	(\$7,595,372)
Unrecognized Transition Obligation		4,901,484	646,227	5,547,711
Unrecognized Net Prior Service Cost		303,978	25,783	329,761
Unrecognized Net (Gain)/Loss		305,009	103,560	408,570
Unrecognized Special Termination Benefit		0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost		(\$1,147,785)	(\$161,545)	(\$1,309,330)
<u>Periodic Postretirement Benefit cost for 1994</u>				
Service Cost		\$11,098	\$676	\$11,774
Interest Cost		474,524	66,488	541,012
Amortization of:				
Transition Obligation		257,973	34,012	291,985
Prior Service Cost		26,433	2,242	28,675
Gains and Losses		0	597	597
Total Net Periodic Expense		\$770,028	\$104,015	\$874,043
<u>Projected Pay-As-You-Go Cost</u>		\$230,223	\$40,794	\$271,017

- Notes:
1. Discount rate equals 7.25% per annum.
 2. Prior service cost is amortized over 12.0 years from 7/1/93. Unrecognized losses in excess of the 10% corridor are amortized over 16.5 years.

TABLE A-33
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS VALUATION
 AS OF JANUARY 1, 1994
 (Numbers may not add due to rounding)

GROUP: VISTA – MINNESOTA

	<u>Lives</u>	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/93</u>				
Accumulated Postretirement Benefit Obligation (APBO)				
Retirees	106	(\$4,792,199)	(\$1,024,748)	(\$5,816,947)
Actives Fully Eligible to Retire	28	(1,105,258)	(104,242)	(1,209,500)
All Others	334	(4,747,574)	(309,912)	(5,057,485)
Total APBO		(\$10,645,031)	(\$1,438,902)	(\$12,083,932)
Plan Assets at Fair Value		0	0	0
Funded Status		(\$10,645,031)	(\$1,438,902)	(\$12,083,932)
Unrecognized Transition Obligation		6,518,174	876,977	7,395,152
Unrecognized Net Prior Service Cost		908,540	67,875	976,415
Unrecognized Net (Gain)/Loss		1,400,080	248,276	1,648,355
Unrecognized Special Termination Benefit		0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost		(\$1,818,237)	(\$245,773)	(\$2,064,010)
<u>Periodic Postretirement Benefit cost for 1994</u>				
Service Cost		\$102,543	\$7,248	\$109,791
Interest Cost		760,170	102,148	862,317
Amortization of:				
Transition Obligation		343,062	46,157	389,219
Prior Service Cost		79,003	5,902	84,906
Gains and Losses		20,338	6,326	26,664
Total Net Periodic Expense		\$1,305,116	\$167,781	\$1,472,897
<u>Projected Pay-As-You-Go Cost</u>		\$325,559	\$61,002	\$386,561

- Notes:
1. Discount rate equals 7.25% per annum.
 2. Prior service cost is amortized over 12.0 years from 7/1/93. Unrecognized losses in excess of the 10% corridor are amortized over 16.5 years.

TABLE B-1
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: ROCHESTER TELEPHONE – REGULATED (Includes CWA and RTWA)

	Lives	Health Insurance – and – Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>				
Accumulated Postretirement Benefit Obligation (APBO)				
Retirees		(\$53,370)	(\$7,039)	(\$60,409)
Actives Fully Eligible to Retire		(16,856)	(2,390)	(19,246)
All Others		(15,743)	(1,771)	(17,515)
Total APBO		(\$85,969)	(\$11,200)	(\$97,169)
Plan Assets at Fair Value		0	3,813	3,813
Funded Status		(\$85,969)	(\$7,387)	(\$93,356)
Unrecognized Transition Obligation		74,610	6,074	80,684
Unrecognized Net Prior Service Cost		3,269	666	3,935
Unrecognized Net (Gain)/Loss		(6,303)	(1,693)	(7,996)
Unrecognized Special Termination Benefit		0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost		(\$14,394)	(\$2,340)	(\$16,733)
<u>Periodic Postretirement Benefit cost for 1995</u>				
Service Cost		\$376	\$82	\$457
Interest Cost		6,702	875	7,577
Expected Return on Plan Assets		0	(320)	(320)
Amortization of:				
Transition Obligation		4,145	337	4,482
Prior Service Cost		216	44	260
Gains and Losses		(709)	(156)	(866)
Total Net Periodic Expense		\$10,729	\$862	\$11,591
<u>Projected Pay – As – You – Go Cost</u>		\$4,476	\$536	\$5,011

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Prior service cost is amortized over 15.9 years beginning 4/1/94. Unrecognized losses up to the 10% corridor are amortized over 10 years from date of establishment. Unrecognized losses in excess of the 10% corridor are amortized over 16.1 years from 1/1/95.
 3. Numbers may not add due to rounding.
 4. Assets are projected assuming no future contributions and disbursements equal to projected pay – as – you – go.
 5. Projections assume no gains or losses during 1994.

TABLE B-2
ROCHESTER TELEPHONE CORPORATION
POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
BASED ON THE JANUARY 1, 1994 VALUATION
(Numbers may not add due to rounding)

GROUP:

RCI

	Health Insurance - and - Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$306)	(\$21)	(\$328)
Actives Fully Eligible to Retire	(106)	(21)	(127)
All Others	(506)	(98)	(603)
Total APBO	(\$917)	(\$140)	(\$1,058)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$917)	(\$140)	(\$1,058)
Unrecognized Transition Obligation	698	164	862
Unrecognized Net Prior Service Cost	278	63	341
Unrecognized Net (Gain)/Loss	(301)	(139)	(440)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$242)	(\$53)	(\$295)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	73	11	84
Amortization of:			
Transition Obligation	39	9	48
Prior Service Cost	18	4	22
Gains and Losses	(9)	(5)	(14)
Total Net Periodic Expense	\$121	\$19	\$140
<u>Projected Pay-As-You-Go Cost</u>	\$16	\$1	\$17

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Prior service cost is amortized over 15.9 years beginning 4/1/94. Unrecognized losses up to the 10% corridor are amortized over 10 years from date of establishment. Unrecognized losses in excess of the 10% corridor are amortized over 23.2 years from 1/1/95.
 3. Projections assume no gains or losses during 1994.

TABLE B-3
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: ROTELCOM

	Lives	Health Insurance - and - Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>				
Accumulated Postretirement Benefit Obligation (APBO)				
Retirees		(\$58)	(\$7)	(\$65)
Actives Fully Eligible to Retire		(54)	(14)	(67)
All Others		(231)	(45)	(276)
Total APBO		(\$343)	(\$65)	(\$408)
Plan Assets at Fair Value		0	0	0
Funded Status		(\$343)	(\$65)	(\$408)
Unrecognized Transition Obligation		812	161	973
Unrecognized Net Prior Service Cost		95	23	119
Unrecognized Net (Gain)/Loss		(772)	(160)	(932)
Unrecognized Special Termination Benefit		0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost		(\$207)	(\$42)	(\$249)
<u>Periodic Postretirement Benefit cost for 1995</u>				
Service Cost		\$0	\$0	\$0
Interest Cost		27	5	33
Amortization of:				
Transition Obligation		45	9	54
Prior Service Cost		6	2	8
Gains and Losses		(32)	(7)	(38)
Total Net Periodic Expense		\$47	\$9	\$56
<u>Projected Pay-As-You-Go Cost</u>		\$3	\$0	\$3

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Prior service cost is amortized over 15.9 years beginning 4/1/94. Unrecognized losses up to the 10% corridor are amortized over 10 years from date of establishment. Unrecognized losses in excess of the 10% corridor are amortized over 23.2 years from 1/1/95.
 3. Projections assume no gains or losses during 1994.

TABLE B-4
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (Numbers may not add due to rounding)

GROUP: RTMC

	Health Insurance – and – Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$150)	(\$8)	(\$158)
Actives Fully Eligible to Retire	(136)	(46)	(181)
All Others	(94)	(23)	(117)
Total APBO	(\$379)	(\$77)	(\$456)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$379)	(\$77)	(\$456)
Unrecognized Transition Obligation	260	51	311
Unrecognized Net Prior Service Cost	93	35	128
Unrecognized Net (Gain)/Loss	(64)	(31)	(95)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$91)	(\$21)	(\$112)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	30	6	36
Amortization of:			
Transition Obligation	14	3	17
Prior Service Cost	6	2	8
Gains and Losses	(1)	(1)	(2)
Total Net Periodic Expense	\$49	\$10	\$60
<u>Projected Pay-As-You-Go Cost</u>	\$8	\$0	\$8

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Prior service cost is amortized over 15.9 years beginning 4/1/94. Unrecognized losses up to the 10% corridor are amortized over 10 years from date of establishment. Unrecognized losses in excess of the 10% corridor are amortized over 23.2 years from 1/1/95.
 3. Projections assume no gains or losses during 1994.

TABLE B-5
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: DSI

	Health Insurance -and- Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$168)	(\$17)	(\$184)
Actives Fully Eligible to Retire	(37)	(8)	(45)
All Others	(544)	(96)	(640)
Total APBO	(\$748)	(\$120)	(\$869)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$748)	(\$120)	(\$869)
Unrecognized Transition Obligation	0	0	0
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	628	98	726
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$120)	(\$22)	(\$142)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	59	10	69
Amortization of:			
Transition Obligation	0	0	0
Prior Service Cost	28	6	34
Gains and Losses	24	4	28
Total Net Periodic Expense	\$111	\$19	\$130
<u>Projected Pay-As-You-Go Cost</u>	11	1	\$11

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Prior service cost is amortized over 15.9 years beginning 4/1/94. Unrecognized losses up to the 10% corridor are amortized over 10 years from date of establishment. Unrecognized losses in excess of the 10% corridor are amortized over 23.2 years from 1/1/95.
 3. Numbers may not add due to rounding.
 4. Projections assume no gains or losses during 1994.

TABLE B-6
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: AUSABLE

	Health Insurance -and- Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$19)	(\$2)	(\$21)
Actives Fully Eligible to Retire	(156)	(15)	(170)
All Others	(156)	(4)	(160)
Total APBO	(\$331)	(\$21)	(\$352)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$331)	(\$21)	(\$352)
Unrecognized Transition Obligation	493	14	507
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	(296)	0	(296)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$134)	(\$6)	(\$140)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$12	\$1	\$13
Interest Cost	26	2	28
Amortization of:			
Transition Obligation	27	1	28
Prior Service Cost	0	0	0
Gains and Losses	(23)	0	(23)
Total Net Periodic Expense	\$42	\$3	\$46
<u>Projected Pay-As-You-Go Cost</u>	\$2	\$0	\$2

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Unrecognized gains and losses up to the 10% corridor are amortized over 10 years from date of establishment.
 3. Numbers may not add due to rounding.
 4. Projections assume no gains or losses during 1994.

TABLE B-7
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: CANTON

	Health Insurance -and- Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$40)	\$0	(\$40)
Actives Fully Eligible to Retire	(5)	0	(5)
All Others	(4)	0	(4)
Total APBO	(\$49)	\$0	(\$49)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$49)	\$0	(\$49)
Unrecognized Transition Obligation	103	0	103
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	(65)	0	(65)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$11)	\$0	(\$11)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	4	0	4
Amortization of:			
Transition Obligation	5	0	5
Prior Service Cost	0	0	0
Gains and Losses	(3)	0	(3)
Total Net Periodic Expense	\$6	\$0	\$6
<u>Projected Pay-As-You-Go Cost</u>	\$3	\$0	\$3

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Unrecognized gains in excess of the 10% corridor are amortized over 20.9 years.
 3. Numbers may not add due to rounding.
 4. Projections assume no gains or losses during 1994.

TABLE B-8
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: C, C & S, TELCO. – MANAGEMENT

	Health Insurance – and – Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$14)	\$0	(\$14)
Actives Fully Eligible to Retire	0	0	0
All Others	(73)	0	(73)
Total APBO	(\$87)	\$0	(\$87)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$87)	\$0	(\$87)
Unrecognized Transition Obligation	74	0	74
Unrecognized Net Prior Service Cost	20	0	20
Unrecognized Net (Gain)/Loss	(27)	0	(27)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$20)	\$0	(\$20)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$4	\$0	\$4
Interest Cost	7	0	7
Amortization of:			
Transition Obligation	4	0	4
Prior Service Cost	2	0	2
Gains and Losses	(1)	0	(1)
Total Net Periodic Expense	\$15	\$0	\$15
<u>Projected Pay-As-You-Go Cost</u>	\$5	\$0	\$5

Notes:

1. Discount rate equals 8.0% per annum.
2. Prior service cost is amortized over 13.8 years from 1/1/94.
3. Unrecognized gains in excess of the 10% corridor are amortized over 17.3 years.
4. Numbers may not add due to rounding.
5. Projections assume no gains or losses during 1994.

TABLE B-9
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: CITIZEN'S

	Health Insurance — and — Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	\$0	(\$28)	(\$28)
Actives Fully Eligible to Retire	0	0	0
All Others	0	(7)	(7)
Total APBO	\$0	(\$34)	(\$34)
Plan Assets at Fair Value	0	0	0
Funded Status	\$0	(\$34)	(\$34)
Unrecognized Transition Obligation	0	10	10
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	0	19	19
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	\$0	(\$5)	(\$5)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$1	\$1
Interest Cost	0	3	3
Amortization of:			
Transition Obligation	0	1	1
Prior Service Cost	0	0	0
Gains and Losses	0	1	1
Total Net Periodic Expense	\$0	\$5	\$5
<u>Projected Pay-As-You-Go Cost</u>	\$0	\$2	\$2

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Unrecognized losses in excess of the 10% corridor are amortized over 18.9 years.
 3. Numbers may not add due to rounding.
 4. Projections assume no gains or losses during 1994.

TABLE B-10
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: DEPUE

	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$173)	(\$57)	(\$230)
Actives Fully Eligible to Retire	0	0	0
All Others	0	0	0
Total APBO	<u>(\$173)</u>	<u>(\$57)</u>	<u>(\$230)</u>
Plan Assets at Fair Value	0	0	0
Funded Status	<u>(\$173)</u>	<u>(\$57)</u>	<u>(\$230)</u>
Unrecognized Transition Obligation	203	0	203
Unrecognized Net Prior Service Cost	0	(5)	(5)
Unrecognized Net (Gain)/Loss	(54)	47	(7)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	<u>(\$24)</u>	<u>(\$15)</u>	<u>(\$40)</u>
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	13	4	18
Amortization of:			
Transition Obligation	11	0	11
Prior Service Cost	0	(0)	(0)
Gains and Losses	<u>(2)</u>	<u>2</u>	<u>0</u>
Total Net Periodic Expense	<u>\$22</u>	<u>\$6</u>	<u>\$28</u>
<u>Projected Pay-As-You-Go Cost</u>	\$13	\$3	\$15

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Remaining negative prior service cost, after acceleration of unrecognized transition obligation, is amortized over 19.7 years from January 1, 1994. Unrecognized gains and losses in excess of the 10% corridor are amortized over 18.7 years from January 1, 1995.
 3. Numbers may not add due to rounding.
 4. Projections assume no gains or losses during 1994.

TABLE B-11
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: ENTERPRISE

	Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$5)	\$0	(\$5)
Actives Fully Eligible to Retire	(5)	0	(5)
All Others	(19)	0	(19)
Total APBO	(\$30)	\$0	(\$30)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$30)	\$0	(\$30)
Unrecognized Transition Obligation	28	0	28
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	(6)	0	(6)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$8)	\$0	(\$8)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$1	\$0	\$1
Interest Cost	2	0	2
Amortization of:			
Transition Obligation	2	0	2
Prior Service Cost	0	0	0
Gains and Losses	(0)	0	(0)
Total Net Periodic Expense	\$5	\$0	\$5
<u>Projected Pay-As-You-Go Cost</u>	\$1	\$0	\$1

Notes:

1. Discount rate equals 8.0% per annum.
2. Unrecognized gains excess of the 10% corridor are amortized over 17.5 years from 1/1/95.
3. Numbers may not add due to rounding.
4. Projections assume no gains or losses during 1994.

TABLE B-12
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: FAIRMOUNT

	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$156)	\$0	(\$156)
Actives Fully Eligible to Retire	0	0	0
All Others	0	0	0
Total APBO	(\$156)	\$0	(\$156)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$156)	\$0	(\$156)
Unrecognized Transition Obligation	12	0	12
Unrecognized Net Prior Service Cost	117	0	117
Unrecognized Net (Gain)/Loss	17	0	17
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$10)	\$0	(\$10)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	12	0	12
Amortization of:			
Transition Obligation	1	0	1
Prior Service Cost	8	0	8
Gains and Losses	0	0	0
Total Net Periodic Expense	\$21	\$0	\$21
<u>Projected Pay-As-You-Go Cost</u>	\$12	\$0	\$12

Notes:

1. Discount rate equals 8.0% per annum.
2. Prior service cost is amortized over 15.5 years from 1/1/94. Unrecognized losses in excess of the 10% corridor are amortized over 14.5 years from 1/1/95.
3. Numbers may not add due to rounding.
4. Projections assume no gains or losses during 1994.

TABLE B-13
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: HIGHLAND

	Health Insurance - and - Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$6,917)	(\$1,498)	(\$8,416)
Actives Fully Eligible to Retire	(1,367)	(187)	(1,554)
All Others	(4,699)	(567)	(5,266)
Total APBO	(\$12,984)	(\$2,252)	(\$15,236)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$12,984)	(\$2,252)	(\$15,236)
Unrecognized Transition Obligation	8,532	1,609	10,141
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	1,572	230	1,802
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$2,880)	(\$414)	(\$3,293)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$360	\$48	\$409
Interest Cost	1,022	175	1,197
Amortization of:			
Transition Obligation	474	89	563
Prior Service Cost	0	0	0
Gains and Losses	158	25	183
Total Net Periodic Expense	\$2,014	\$338	\$2,352
<u>Projected Pay-As-You-Go Cost</u>	\$430	\$126	\$556

Notes:

1. Discount rate equals 8.0% per annum.
2. Unrecognized losses up to the 10% corridor are amortized over 10 years from date of establishment. Unrecognized losses in excess of the 10% corridor are amortized over 17.8 years.
3. Numbers may not add due to rounding.
4. Projections assume no gains or losses during 1994.

TABLE B-14
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: ILLINOIS TELCO GROUP

	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$297)	\$0	(\$297)
Actives Fully Eligible to Retire	0	0	0
All Others	0	0	0
Total APBO	(\$297)	\$0	(\$297)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$297)	\$0	(\$297)
Unrecognized Transition Obligation	176	0	176
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	32	0	32
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$90)	\$0	(\$90)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	23	0	23
Amortization of:			
Transition Obligation	10	0	10
Prior Service Cost	0	0	0
Gains and Losses	0	0	0
Total Net Periodic Expense	\$33	\$0	\$33
<u>Projected Pay-As-You-Go Cost</u>	\$25	\$0	\$25

Notes:

1. Discount rate equals 8.0% per annum.
2. Unrecognized losses in excess of the 10% corridor are amortized over 14.2 years from 1/1/95.
3. Numbers may not add due to rounding.
4. Projections assume no gains or losses during 1994.

TABLE B-15
ROCHESTER TELEPHONE CORPORATION
POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
BASED ON THE JANUARY 1, 1994 VALUATION
(All Amounts in Thousands)

GROUP: **LAKESHORE**

	Health Insurance – and – Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$113)	\$0	(\$113)
Actives Fully Eligible to Retire	0	0	0
All Others	0	0	0
Total APBO	(\$113)	\$0	(\$113)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$113)	\$0	(\$113)
Unrecognized Transition Obligation	151	0	151
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	(64)	0	(64)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$26)	\$0	(\$26)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	9	0	9
Amortization of:			
Transition Obligation	8	0	8
Prior Service Cost	0	0	0
Gains and Losses	(3)	0	(3)
Total Net Periodic Expense	\$14	\$0	\$14
<u>Projected Pay-As-You-Go Cost</u>	\$6	\$0	\$6

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Unrecognized gains in excess of the 10% corridor are amortized over 18.5 years.
 3. Assumes life insurance obligations were settled by a lump sum pay-out.
 4. Numbers may not add due to rounding.
 5. Projections assume no gains or losses during 1994.

TABLE B-16
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: MID-SOUTH

	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$2)	\$0	(\$2)
Actives Fully Eligible to Retire	0	0	0
All Others	0	0	0
Total APBO	(\$2)	\$0	(\$2)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$2)	\$0	(\$2)
Unrecognized Transition Obligation	2	0	2
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	(0)	0	(0)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	\$0	\$0	\$0
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	0	0	0
Amortization of:			
Transition Obligation	2	0	2
Prior Service Cost	0	0	0
Gains and Losses	0	0	0
Total Net Periodic Expense	\$2	\$0	\$2
<u>Projected Pay-As-You-Go Cost</u>	\$2	\$0	\$2

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Numbers may not add due to rounding.
 3. Projections assume no gains or losses during 1994.

TABLE B-17
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (Numbers may not add due to rounding)

GROUP: MINOT

	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/93</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	\$0	\$0	\$0
Actives Fully Eligible to Retire	0	0	0
All Others	0	0	0
Total APBO	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Plan Assets at Fair Value	0	0	0
Funded Status	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Unrecognized Transition Obligation	0	0	0
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	0	0	0
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Periodic Postretirement Benefit cost for 1994</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	0	0	0
Amortization of:			
Transition Obligation	0	0	0
Prior Service Cost	0	0	0
Gains and Losses	0	0	0
Total Net Periodic Expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Projected Pay-As-You-Go Cost</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

- Notes:
1. Discount rate equals 8.0% per annum.
 2. The valuation assumes that no liability was kept for Minot due to sale and the elimination of any book reserve was recognized as part of the sale transaction.
 3. Projections assume no gains or losses during 1994.

TABLE B-18
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: MONDOVI

	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$120)	\$0	(\$120)
Actives Fully Eligible to Retire	0	0	0
All Others	(170)	0	(170)
Total APBO	(\$291)	\$0	(\$291)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$291)	\$0	(\$291)
Unrecognized Transition Obligation	223	0	223
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	(6)	0	(6)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$73)	\$0	(\$73)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$11	\$0	\$11
Interest Cost	23	0	23
Amortization of:			
Transition Obligation	12	0	12
Prior Service Cost	0	0	0
Gains and Losses	0	0	0
Total Net Periodic Expense	\$46	\$0	\$46
<u>Projected Pay-As-You-Go Cost</u>	8	\$0	\$8

Notes:

1. Discount rate equals 8.0% per annum.
2. Unrecognized losses in excess of the 10% corridor are amortized over 18.2 years.
3. Numbers may not add due to rounding.
4. Projections assume no gains or losses during 1994.

TABLE B-19
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: **MONROEVILLE**

	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$180)	\$0	(\$180)
Actives Fully Eligible to Retire	0	0	0
All Others	0	0	0
Total APBO	(\$180)	\$0	(\$180)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$180)	\$0	(\$180)
Unrecognized Transition Obligation	42	0	42
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	42	0	42
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$96)	\$0	(\$96)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$0	\$0	\$0
Interest Cost	13	0	13
Amortization of:			
Transition Obligation	2	0	2
Prior Service Cost	0	0	0
Gains and Losses	6	0	6
Total Net Periodic Expense	\$21	\$0	\$21
<u>Projected Pay-As-You-Go Cost</u>	\$32	\$0	\$32

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Unrecognized losses in excess of the 10% corridor are amortized over 4.2 years.
 3. Numbers may not add due to rounding.
 4. Projections assume no gains or losses during 1994.

TABLE B-20
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: MT. PULASKI

	<u>Health Insurance</u>	<u>Life Insurance</u>	<u>Grand Total</u>
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$212)	\$0	(\$212)
Actives Fully Eligible to Retire	0	0	0
All Others	(46)	0	(46)
Total APBO	(257)	\$0	(\$257)
Plan Assets at Fair Value	0	0	0
Funded Status	(257)	\$0	(\$257)
Unrecognized Transition Obligation	144	0	144
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	78	0	78
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(35)	\$0	(35)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$5	\$0	\$5
Interest Cost	20	0	20
Amortization of:			
Transition Obligation	7	0	7
Prior Service Cost	0	0	0
Gains and Losses	2	0	2
Total Net Periodic Expense	\$35	\$0	\$35
<u>Projected Pay-As-You-Go Cost</u>	\$16	\$0	\$16

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Unrecognized losses in excess of the 10% corridor are amortized over 22.4 years.
 3. Assumes "1993 cost-sharing" applies to medical insurance benefits.
 4. Numbers may not add due to rounding.
 5. Projections assume no gains or losses during 1994.

TABLE B-21
 ROCHESTER TELEPHONE CORPORATION
 POSTRETIREMENT NONPENSION BENEFITS PROJECTIONS
 BASED ON THE JANUARY 1, 1994 VALUATION
 (All Amounts in Thousands)

GROUP: ONTONAGON

	Health Insurance -and- Telephone Discount	Life Insurance	Grand Total
<u>Reconciliation of Funded Status @ 12/31/94</u>			
Accumulated Postretirement Benefit Obligation (APBO)			
Retirees	(\$50)	\$0	(\$50)
Actives Fully Eligible to Retire	(85)	0	(85)
All Others	(20)	0	(20)
Total APBO	(\$156)	\$0	(\$156)
Plan Assets at Fair Value	0	0	0
Funded Status	(\$156)	\$0	(\$156)
Unrecognized Transition Obligation	110	0	110
Unrecognized Net Prior Service Cost	0	0	0
Unrecognized Net (Gain)/Loss	(36)	0	(36)
Unrecognized Special Termination Benefit	0	0	0
(Accrued)/Prepaid Postretirement Benefit Cost	(\$81)	\$0	(\$81)
<u>Periodic Postretirement Benefit cost for 1995</u>			
Service Cost	\$1	\$0	\$1
Interest Cost	12	0	12
Amortization of:			
Transition Obligation	6	0	6
Prior Service Cost	0	0	0
Gains and Losses	(1)	0	(1)
Total Net Periodic Expense	\$18	\$0	\$18
<u>Projected Pay-As-You-Go Cost</u>	4	\$0	\$4

- Notes:
1. Discount rate equals 8.0% per annum.
 2. Unrecognized gains in excess of the 10% corridor are amortized over 15.9 years.
 3. Projections assume no gains or losses during 1994.